INDEX TO VOLUME XLI

BY AUTHORS

Author	*Title*	*Page*
ALLYN, ROBERT G.	Accreditation of Accounting Curriculums	303
ANDERSON, WILTON T.	Recruiting Capable Students to Accounting	331
BAKER, ROY E.	Income of Life Insurance Companies	98
BALADOUNI, VAHE	The Accounting Perspective Re-Examined	215
BARKER, RAYMOND F. AND LANDWEHR)	Quantitative Techniques and the Faculty	338
BENSTON, GEORGE J.	Multiple Regression Analysis of Cost Behavior	657
BIERMAN, HAROLD, JR.	A Further Study of Depreciation	271
BOER, GERMAIN	Replacement Cost: A Historical Look	92
BOWER, RICHARD S. (AND HERRINGER AND WILLIAMSON)	Lease Evaluation	257
BRILOFF, ABRAHAM J.	Old Myths and New Realities in Accountancy	484
BROWN, ROBERT O.	Predictions of Accounting Grades	340
BUCKLEY, JOHN W.	Medicare and Accounting	75
CAPLAN, EDWIN H.	Behavioral Assumptions of Management Accounting	496
CARLISLE, HOWARD M.	Cost Accounting for Advanced Technology Programs	115
CHAMBERS, R. J.	A Matter of Principle	443
CHIU, JOHN S. (AND DECOSTER)	Multiple Product Costing by Multiple Correlation Analysis	673
COMISKEY, EUGENE E.	Cost Control by Regression Analysis	235
DAVIS, P. MICHAEL	Marginal Analysis of Credit Sales	121
DECOSTER, DON T.	Measurement of the Idle-Capacity Variance	297
DECOSTER, DON T. (AND CHIU)	Multiple Product Costing by Multiple Correlation Analysis	673
DEINZER, HARVEY T.	Explanation Strains in Financial Accounting	21
DREBIN, ALLAN R.	Accounting for Proprietary Research	413
EAVES, B. CURTIS	Operational Axiomatic Accounting Mechanics	426
FAUX, M. CHARLES	A New Matrix Approach to Accounting Training	129
FERRARA, WILLIAM L.	Should Investment and Financing Decisions Be Separated?	106
FESS, PHILIP E.	The Working Capital Concept	266
FURLONG, WILLIAM L.	Minimizing Foreign Exchange Losses	244
GIVENS, HORACE R.	An Application of Curvilinear Break-Even Analysis	141
GIVENS, HORACE R.	Basic Accounting Postulates	458
GREEN, DAVID JR.	Evaluating the Accounting Literature	52
GROSS, HARRY	Make or Buy Decisions in Growing Firms	745
HAGLUND, BYRON E.	Inventory: Lower of Cost or Market	772
HAIN, H. P.	Accounting Control in the Zenon Papyri	699
HANSON, ERNEST I.	The Budgetary Control Function	239
HARTMAN, MAURICE A.	A Simplified Solution to Cost or Market Problems	127
HEINS, EVERETT B.	A Survey of Accounting in Junior Colleges	323
HERRINGER, FRANK C. (AND BOWER AND WILLIAMSON)	Lease Evaluation	257
HOBBS, JAMES B.	Double-Entry and Working Capital Analysis	763
IJIRI, YUJI (AND JAEDICKE)	Reliability and Objectivity of Accounting Measurements	474
IMKE, FRANK J.	Relationships in Accounting Theory	318
JAEDICKE, ROBERT K. (AND IJIRI)	Reliability and Objectivity of Accounting Measurements	474

INDEX TO VOLUME XLI

BY AUTHORS

Author	*Title*	*Page*
ALLYN, ROBERT G.	Accreditation of Accounting Curriculums	303
ANDERSON, WILTON T.	Recruiting Capable Students to Accounting	331
BAKER, ROY E.	Income of Life Insurance Companies	98
BALADOUNI, VAHE	The Accounting Perspective Re-Examined	215
BARKER, RAYMOND F. AND LANDWEHR)	Quantitative Techniques and the Faculty	338
BENSTON, GEORGE J.	Multiple Regression Analysis of Cost Behavior	657
BIERMAN, HAROLD, JR.	A Further Study of Depreciation	271
BOER, GERMAIN	Replacement Cost: A Historical Look	92
BOWER, RICHARD S. (AND HERRINGER AND WILLIAMSON)	Lease Evaluation	257
BRILOFF, ABRAHAM J.	Old Myths and New Realities in Accountancy	484
BROWN, ROBERT O.	Predictions of Accounting Grades	340
BUCKLEY, JOHN W.	Medicare and Accounting	75
CAPLAN, EDWIN H.	Behavioral Assumptions of Management Accounting	496
CARLISLE, HOWARD M.	Cost Accounting for Advanced Technology Programs	115
CHAMBERS, R. J.	A Matter of Principle	443
CHIU, JOHN S. (AND DECOSTER)	Multiple Product Costing by Multiple Correlation Analysis	673
COMISKEY, EUGENE E.	Cost Control by Regression Analysis	235
DAVIS, P. MICHAEL	Marginal Analysis of Credit Sales	121
DECOSTER, DON T.	Measurement of the Idle-Capacity Variance	297
DECOSTER, DON T. (AND CHIU)	Multiple Product Costing by Multiple Correlation Analysis	673
DEINZER, HARVEY T.	Explanation Strains in Financial Accounting	21
DREBIN, ALLAN R.	Accounting for Proprietary Research	413
EAVES, B. CURTIS	Operational Axiomatic Accounting Mechanics	426
FAUX, M. CHARLES	A New Matrix Approach to Accounting Training	129
FERRARA, WILLIAM L.	Should Investment and Financing Decisions Be Separated?	106
FESS, PHILIP E.	The Working Capital Concept	266
FURLONG, WILLIAM L.	Minimizing Foreign Exchange Losses	244
GIVENS, HORACE R.	An Application of Curvilinear Break-Even Analysis	141
GIVENS, HORACE R.	Basic Accounting Postulates	458
GREEN, DAVID JR.	Evaluating the Accounting Literature	52
GROSS, HARRY	Make or Buy Decisions in Growing Firms	745
HAGLUND, BYRON E.	Inventory: Lower of Cost or Market	772
HAIN, H. P.	Accounting Control in the Zenon Papyri	699
HANSON, ERNEST I.	The Budgetary Control Function	239
HARTMAN, MAURICE A.	A Simplified Solution to Cost or Market Problems	127
HEINS, EVERETT B.	A Survey of Accounting in Junior Colleges	323
HERRINGER, FRANK C. (AND BOWER AND WILLIAMSON)	Lease Evaluation	257
HOBBS, JAMES B.	Double-Entry and Working Capital Analysis	763
IJIRI, YUJI (AND JAEDICKE)	Reliability and Objectivity of Accounting Measurements	474
IMKE, FRANK J.	Relationships in Accounting Theory	318
JAEDICKE, ROBERT K. (AND IJIRI)	Reliability and Objectivity of Accounting Measurements	474

Author	Title	Page
JENNINGS, ROBERT M.	Graphical Analysis of Overhead	144
JENNINGS, ROBERT M.	Installment Interest Computations—True and Quoted	333
JENTZ, GAYLORD A.	The Case Against the Present CPA Commercial Law Examination	535
JOHNSON, GLENN L.	Funds-Flow Equations	510
KISTLER, LINDA H.	Tax Planning in the Elementary Course	773
KLEESPIE, DEE L. (AND WINBORNE)	Tax Allocation in Perspective	737
LANDWEHR, BERNARD J. (AND BARKER)	Quantitative Techniques and the Faculty	338
LARSON, KERMIT (AND SCHATTKE)	Current Cash Equivalent, Additivity, and Financial Action	634
LAUVER, R. C.	The Case for Poolings	65
LEMKE, KENNETH W.	Asset Valuation and Income Theory	32
LIM, RONALD S.	The Mathematical Propriety of Accounting Measurements and Calculations	642
LINDBECK, RUDOLPH S.	Conventional Retail—Lower than Cost or Market	335
MALCOLM, ROBERT E.	Decision Tables in Accounting	551
MAUTZ R. K. (AND MINI)	Internal Control Evaluation and Audit Program Modification	283
MILLER, HERBERT E.	Textbooks or Research	1
MINI, DONALD L. (AND MAUTZ)	Internal Control Evaluation and Audit Program Modification	283
MOBLEY, SYBIL C.	The Realization Concept: A Useful Device	292
MORRISON, THOMAS A.	Taxation of International Investments	704
NELSON, G. KENNETH	Current and Historical Costs in Financial Statements	42
PATTEN, RONALD J. (AND STEINMETZ)	What Do Students Think of Your Elementary Course?	767
PATTILLO, JAMES W.	Rating Student Performance	555
PEIRSON, GRAHAM	Three Kinds of Adjustments for Price Changes	729
PENICK, JACK G.	ADP Equipment as an Accounting Teaching Tool	549
PETERSON, WILLIAM A.	Significance of Prospective Income Data	275
POWELL, RAY M.	Career Choices Among Beta Alpha Psi Members	525
PRATER GEORGE I.	Time-Sharing Computers in Accounting Education	619
RAY, J. C.	Graphic Presentation of Audit Reports	134
ROSENFIELD, PAUL H. (AND STOREY)	The Accounting Principles Board—A Correction	327
ROSS, W. R.	Pert/Cost Resource Allocation Procedure	464
SCHATTKE, R. W. (AND LARSON)	Current Cash Equivalent, Additivity, and Financial Action	634
SCHULTE, ARTHUR A., JR.	Management Services: A Challenge to Audit Independence?	721
SEILER, ROBERT E.	Accounting, Information Systems, and Underdeveloped Nations	652
SINGER, FRANK A.	A Note on "Teaching Approaches to Elementary Accounting"	133
STAUBUS, GEORGE J.	Alternative Asset Flow Concepts	397
STEINMETZ, LAWRENCE L. (AND PATTEN)	What Do Students Think of Your Elementary Course?	767
STEVENSON, RICHARD A.	Corporate Stock Reacquisitions	312
STOREY, REED K. (AND ROSENFIELD)	The Accounting Principles Board—A Correction	327
TOPIOL, JACK	Accounting for Public Health Nursing Associations	83
USRY, MILTON F.	Cost Accounting on the CPA Examination	754
VANCE, L. L.	What the Editor of an Academic Journal Expects from Authors	48
VAN NESS, PAUL H.	To Reverse or Not to Reverse?	138
VATTER, WILLIAM J.	Income Models, Book Yield, and Rate of Return	681
WEISER, HERBERT J.	Accounting Education—Present and Future	518
WELKE, WILLIAM R.	Accounting Systems in the Curriculum	253
WILLIAMS, DOYLE Z.	Reporting Loss Carryovers in Financial Statements	226
WILLIAMS, DOYLE Z.	A Seminar on the Teaching of Accounting	542

Author	*Title*	*Page*
WILLIAMSON, J. PETER (AND BOWER AND HERRINGER)	Lease Evaluation	257
WINBORNE, MARILYNN G. (AND KLEESPIE)	Tax Allocation in Perspective	737
WRIGHT, HOWARD W.	Allocation of General and Administrative Expenses	626
WRIGHT, HOWARD W.	A Case of Valuation	559
YU, S. C.	Microaccounting and Macroaccounting	8

BY TOPICS

Topic	*Author*	*Page*
Accounting Education—Present and Future	HERBERT J. WEISER	518
ADP Equipment as an Accounting Teaching Tool	JACK G. PENICK	549
Accounting, Information Systems, and Underdeveloped Nations	ROBERT E. SEILER	652
Accounting Literature, Evaluating the	DAVID GREEN, JR.	52
Accounting Perspective Re-Examined, The	VAHE BALADOUNI	215
Accounting Principles Board—A Correction	PAUL H. ROSENFIELD AND REED K. STOREY	327
Audit Independence, A Challenge to, Management Services:	ARTHUR A. SCHULTE, JR.	721
Audit Program Modification, Internal Control Evaluation and	R. K. MAUTZ AND DONALD L. MINI	283
Audit Reports, Graphic Presentation of	J. C. RAY	134
Beta Alpha Psi Members, Career Choices Among	RAY M. POWELL	525
Break-Even Analysis, An Application of Curvilinear	HORACE R. GIVENS	141
Budgetary Control Function, The	ERNEST I. HANSON	239
CPA Examination, Cost Accounting on the	MILTON F. USRY	754
CPA Commercial Law Examination, The Case Against the Present	GAYLORD A. JENTZ	535
Computers in Accounting Education, Time-Sharing	GEORGE I. PRATER	619
Conventional Retail—Lower than Cost or Market	RUDOLPH S. LINDBECK	335
Cost Accounting for Advanced Technology Programs	HOWARD M. CARLISLE	115
Cost Behavior, Multiple Regression Analysis of	GEORGE J. BENSTON	657
Cost Control by Regression Analysis	EUGENE E. COMISKEY	235
Cost or Market Problems, A Simplified Solution to	MAURICE A. HARTMAN	127
Costs in Financial Statements, Current and Historical	G. KENNETH NELSON	42
Current Cash Equivalent, Additivity, and Financial Action	KERMIT LARSON AND R. W. SCHATTKE	634
Curriculum, Accounting Systems in the	WILLIAM R. WELKE	253
Curriculums, Accreditation of Accounting	ROBERT G. ALLYN	303
Decision Tables in Accounting	ROBERT E. MALCOLM	551
Depreciation, A Further Study of	HAROLD BIERMAN, JR.	271
Double-Entry and Working Capital Analysis	JAMES B. HOBBS	763
Editor of an Academic Journal Expects from Authors, What the	L. L. VANCE	48
Elementary Accounting, A Note on Teaching Approaches to	FRANK A. SINGER	133
Elementary Course, Tax Planning in the	LINDA H. KISTLER	773
Elementary Course, What Do Students Think of Your	RONALD J. PATTEN AND LAWRENCE L. STEINMETZ	767
Faculty, Quantitative Techniques and the	RAYMOND F. BARKER AND BERNARD J. LANDWEHR	338
Financial Accounting, Explanation Strains in	HARVEY T. DEINZER	21
Financial Statements, Reporting Loss Carryovers in	DOYLE Z. WILLIAMS	226
Flow Concepts, Alternative Asset	GEORGE J. STAUBUS	397
Foreign Exchange Losses, Minimizing	WILLIAM L. FURLONG	244
Funds-Flow Equations	GLENN L. JOHNSON	510
General and Administrative Expenses, Allocation of	HOWARD W. WRIGHT	626

Topic	Author	Page
Grades, Predictions of Accounting	Robert O. Brown	340
Idle-Capacity Variance, Measurement of the	Don T. DeCoster	297
Income Data, Significance of Prospective	William A. Peterson	275
Income Models, Book Yield, and Rate of Return	William J. Vatter	681
Income Theory, Asset Valuation and	Kenneth W. Lemke	32
Installment Interest Computations—True and Quoted	Robert M. Jennings	333
Internal Control Evaluation and Audit Program Modification	R. K. Mautz and Donald L. Mini	283
International Investments, Taxation of	Thomas A. Morrison	704
Inventory: Lower of Cost or Market	Byron E. Haglund	772
Junior Colleges, A Survey of Accounting in	Everett B. Heins	323
Lease Evaluation	Richard S. Bower, Frank C. Herringer, J. Peter Williamson	257
Life Insurance Companies, Income of	Roy E. Baker	98
Make or Buy in Growing Firms	Harry Gross	745
Management Accounting, Behavioral Assumptions of	Edwin H. Caplan	496
Management Services: A Challenge to Audit Independence?	Arthur A. Schulte, Jr.	000
Marginal Analysis of Credit Sales	P. Michael Davis	121
Mathematical Propriety of Accounting Measurements and Calculations, The	Ronald S. Lim	642
Matrix Approach to Accounting Training, A New	M. Charles Faux	129
Medicare and Accounting	John W. Buckley	75
Microaccounting and Macroaccounting	S. C. Yu	8
Multiple Product Costing by Multiple Correlation Analysis	John S. Chiu and Don T. DeCoster	673
Nursing Associations, Accounting for Public Health	Jack Topiol	83
Objectivity of Accounting Measurements, Reliability and	Yuji Ijiri and Robert K. Jaedicke	474
Old Myths and New Realities in Accountancy	Abraham J. Briloff	484
Operational Axiomatic Accounting Mechanics	B. Curtis Eaves	426
Overhead, Graphical Analysis of	Robert M. Jennings	144
Pert/Cost Resource Allocation Procedure	W. R. Ross	464
Poolings, The Case for	R. C. Lauver	65
Postulates, Basic Accounting	Horace R. Givens	458
Price Changes, Three Kinds of Adjustments for	Graham Peirson	729
Principle, A Matter of	R. J. Chambers	443
Rate of Return, Income Models, Book Yield and	William J. Vatter	681
Reacquisitions, Corporate Stock	Richard A. Stevenson	312
Realization Concept: A Useful Device, The	Sybil C. Mobley	292
Recruiting Capable Students to Accounting	Wilton T. Anderson	331
Replacement Cost: A Historical Look	Germain Boer	92
Research, Accounting for Proprietary	Allan R. Drebin	413
Reverse or Not to Reverse?, To	Paul H. Van Ness	138
Should Investment and Financing Decisions Be Separated?	William L. Ferrara	106
Student Performance, Rating	James W. Pattillo	555
Tax Allocation in Perspective	Dee L. Kleespie and Marilynn G. Winborne	737
Teaching of Accounting, A Seminar on the	Doyle Z. Williams	542
Textbooks or Research	Herbert E. Miller	1
Theory, Relationships in Accounting	Frank J. Imke	318
Valuation, A Case of	Howard W. Wright	559
Working Capital Analysis, Double-Entry and	James B. Hobbs	763
Working Capital Concept, The	Philip E. Fess	266
Zenon Papyri, Accounting Control in the	H. P. Hain	699

BOOK REVIEWS

Author	*Title*	*Reviewer*	*Page*
Anderson *et al.*	Accounting: Basic Financial and Contro Concepts	Fred Everett	601
Anthony *et al.*	Management Control Systems: Cases and Readings	Dale S. Harwood, Jr.	602
Anthony	Planning and Control Systems	James J. Linn	379
Anton and Firmin	Contemporary Issues in Cost Accounting: A Discipline in Transition	Gardner Jones	811
Basil *et al.*	Executive Decision-Making through Simulation	William J. Bruns, Jr.	380
Bauer and Silvoso	Auditing, Second Edition	Clifford M. Masheb	394
Bedford	Income Determination Theory	Yuji Ijiri	812
Bevis	Corporate Financial Reporting in a Competitive Economy	Sidney Davidson	603
Bierman *et al.*	Quantitative Analysis for Business Decisions	John T. Wheeler	814
Bonini *et al.*	Quantitative Analysis for Business Decisions	John T. Wheeler	814
Boutell	Auditing with the Computer	Emil J. Guia	605
Boyd *et al.*	Quantitative Controls for Business: An Introduction	Stephen A. Zeff	825
Brasseaux and Johnson	Readings in Auditing, Second Edition	R. G. Berryman	820
Carey	The CPA Plans for the Future	Omer L. Peters	187
Cashin	Careers and Opportunities in Accounting	Wilton T. Anderson	381
Churchill *et al.*	Auditing, Management Games, and Accounting Education	Dennis E. Grawoig and John W. Cook	188
Cone *et al.*	Executive Decision-Making through Simulation	William J. Bruns, Jr.	380
Cooper *et al.*	New Perspectives in Organization Research	Robert H. Gregory	382
Coughlan	Guide to Contemporary Theory of Accounts	Louis H. Jordan	383
Dearden *et al.*	Management Control Systems: Cases and Readings	Dale S. Harwood, Jr.	602
Deinzer	Development of Accounting thought	Carl Thomas Devine	189
Dickerson	Accountants and the Law of Negligence	Jerome J. Kesselman	815
Dickerson and Stone	Federal Income Tax Fundamentals	James H. McLean	816
Donnelly	The Practice of Public Accounting	William J. Vatter	192
Elliott and Wasley	Business Information Processing Systems	Gordon L. Nielsen	607
Farwell *et al.*	Quantitative Controls for Business: An Introduction	Stephen A. Zeff	825
Ferrara and Keller	Management Accounting for Profit Control, Second Edition	Frank A. Singer	821
Fess and Niswonger	Accounting Principles, Ninth Edition	Karl W. Sharp	391
Finney and Miller	Principles of Accounting: Intermediate, Sixth Edition	Ronald J. Patten	384
Firmin and Anton	Contemporary Issues in Cost Accounting: A Discipline in Transition	Gardner Jones	811
Fleming *et al.*	Executive Decision-Making through Simulation	William J. Bruns, Jr.	380
Fouraker *et al.*	Quantitative Analysis for Business Decisions	John T. Wheeler	814
Fremgen	Managerial Cost Analysis	Edward L. Summers	817
Gaa	Federal Income Taxation	Robert D. Haun	193
Goetz	Quantitative Methods	Rene Manes	385
Goldberg	An Inquiry into The Nature of Accounting	F. Sewell Bray	387
Grady	Inventory of Generally Accepted Accounting Principles	Robert N. Anthony	194

Page	Author	Title	Reviewer	Page
601	Helfert *et al.*	Controllership in Department Stores	George Troutt	608
602	Hendriksen	Accounting Theory	William Huizingh	609
379	Holzman	Tax Basis for Managerial Decisions	Otha L. Gray	196
811	Horngren	Accounting for Management Control	Wiley S. Mitchell	198
380	Hylton	Principles and Procedures of Modern Accounting Practice	Gerald Alvin	610
394	Ijiri	Management Goals and Accounting for Control	Myron J. Gordon	611
812	Jaedicke *et al.*	Quantitative Analysis for Business Decisions	John T. Wheeler	814
603	Jaedicke and Sprouse	Accounting Flows: Income, and Cash	John W. Coughlan	818
814	Jägerhorn	Informationsvärdet Hos Finländska Aktiebolags Revisionsberättelser	Hans Gentele	819
814	Johnson and Brasseaux	Readings in Auditing, Second Ed.	R. G. Berryman	820
605	Kafer	Standardkostenrechnung (Standard Cost Accounting)	F. P. Kollaritsch	199
825	Keller and Ferrara	Management Accounting for Profit Control, Second Edition	Frank A. Singer	821
820	Kohler	Accounting for Management	David F. Linowes	389
187	Langhout (ed.)	Aspects of Accounting and Auditing	Gerhard G. Mueller	612
381	Leavitt *et al.*	New Perspectives in Organization Research	Robert H. Gregory	382
188	Littleton and Moonitz (eds.)	Significant Accounting Essays	Maurice E. Peloubet	614
380	Marple (ed.)	National Association of Accountants on Direct Costing	G. H. Cowperthwaite	390
382	Martin	Electronic Data Processing	Leonard W. Hein	200
383	Mattessich *et al.*	Accounting and Analytical Methods; Simulation of the Firm through a Budget Computer Program	W. W. Cooper	201
602	Mautz	Fundamentals of Auditing	Donald Rappaport	205
189	May *et al.*	Controllership in Department Stores	George Troutt	608
815	McAnly	Selected Writings on Accounting and Related Subjects	George L. Battista	199
816	McNair *et al.*	Controllership in Department Stores	George Troutt	608
192	Miller and Finney	Principles of Accounting: Intermediate, Sixth Edition	Ronald J. Patten	384
607	Miller *et al.*	Auditing, Management Games, and Accounting Education	Dennis E. Grawoig John W. Cook	188
825	Moonitz and Littleton (eds.)	Significant Accounting Essays	Maurice E. Peloubet	614
821	Moyer *et al.*	Accounting: Basic Financial and Control Concepts	Fred Everett	601
391	Naddor	Inventory Systems	Nicholas Dopuch Gary D. Eppen	823
384	Nielsen	Cases in Auditing	Howard F. Stettler	206
811	Niswonger and Fess	Accounting Principles, Ninth Edition	Karl W. Sharp	391
380	Novick (ed.)	Program Budgeting: Program Analysis and the Federal Budget	Howard W. Wright	824
814	O'Neil *et al.*	Quantitative Controls for Business: An Introduction	Stephen A. Zeff	825
817	Patrick and Terrill	Cost Accounting for Management	G. Kenneth Nelson	207
193	Pattillo	The Foundation of Financial Accounting	Carl L. Nelson	392
385	Porter	Petroleum Accounting Practices	Richard M. McGowen	393
387	Schneider *et al.*	Accounting and Analytical Methods; Simulation of the Firm through a Budget Computer Program	W. W. Cooper	201
194				

Author	*Title*	*Reviewer*	*Page*
Shelly *et al.*	New Perspectives in Organization Research	Robert H. Gregory	382
Silvoso and Bauer	Auditing, Second Edition	Clifford M. Masheb	394
Simon	Accounting and the Law: A Collection of Essays	Stephen A. Zeff	825
Sord and Welsch	Managerial Planning and Control	Ernest Dale	826
Sprouse and Jaedicke	Accounting Flows: Income, Funds, and Cash	John W. Coughlan	818
Stanley	Objectivity in Accounting	Norton M. Bedford	828
Stone and Dickerson	Federal Income Tax Fundamentals	James H. McLean	816
Study Group on Audit Techniques	Materiality in Auditing	Robert K. Mautz	829
Terrill and Patrick	Cost Accounting for Management	G. Kenneth Nelson	207
Trueblood *et al.*	Auditing, Management Games, and Accounting Education	Dennis E. Grawoig John W. Cook	188
Vancil *et al.*	Management Control Systems: Cases and Readings	Dale S. Harwood, Jr.	602
Vatter	Survey of Accountancy Education in Australia	Robert L. Dixon	208
Wasley and Elliott	Business Information Processing Systems	Gordon L. Nielsen	607
Weilbach (ed.)	Neue Wege der Betriebswirtschaft	Ernest H. Weinwurm	209
Welsch and Sord	Managerial Planning and Control	Ernest Dale	826
Wildavsky	The Politics of the Budgetary Process	Robert C. Turner	830
Wyatt *et al.*	Accounting: Basic Financial and Control Concepts	Fred Everett	601
Yanovsky	Social Accounting Systems	Wilson L. Farman	395
Zitlau *et al.*	Accounting and Analytical Methods; Simulation of the Firm through a Budget Computer Program	W. W. Copper	201

DEPARTMENTS AND ASSOCIATION ITEMS

Title	*Editor*	*Page*
The Teachers' Clinic	Neil C. Churchill	127, 331, 542, 763
CPA Examinations		
Accounting Practice	John H. Chamberlain	146, 344, 561, 776
Auditing	Walter B. Meigs	160, 575
Theory of Accounts	Charles T. Zlatkovich	355
	R. H. Salmonson	790
News Notes	Wendell Trumbull	180, 588, 805
Book Reviews	Stephen A. Zeff	187, 379, 601
	Charles H. Griffin	811
Capsule Commentaries	Stephen A. Zeff *et. al.*	211, 616
American Accounting Association		
1966 Committees		173, 367, 809
Annual Report for 1965 (eight months)		376
Fellowship Awards, 1966–67		600, 810
Manuscript Contest Announcement		186, 600, 810
Program for 1966 Annual Meeting		596
Research Projects in Process		184, 373, 594, 807
Research Series (Announcements)		185, 375

Page
382
394
825
826
818
828
816
829
207
188
602
208
607
209
826-
830
601
395
201
2, 763
1, 776
5
1
9
0
94, 807